Bosley Associates

Ontario Land Economists

Professional Real Estate Appraisals for all purposes

Consultation and Court Testimony

2323 Yonge Street
Toronto 315, Ontario
Call for brochure (416) 486-5770

**Merton Durant —
Ross, Durant, C.L.U.**

We offer service based on many years of successful experience
Pension Plans, Estate Analysis, Employee Benefit Plans

The Canada
Life Assurance Company
330 University Ave., Toronto

Tomlinson & Bowden

Chartered Life Underwriters
Estate Planning, Employee Benefit Planning, Business Life Insurance

Licensed with the
Manufacturers Life Insurance Company
7 King St. E., Toronto, Ont.

THE CANADIAN CHARTERED ACCOUNTANT

Index to volume 100 January to June 1972

Topical Index
Repertoire par sujets

Accountants
Professional development of practising accountants Nijs de Vos (Quoted) (June) 55
Today's job market for accountants, N. A. MacDougall (Mar) 45

Accounting/comptabilité
Accounting for changes in the purchasing power of money (Research) (Apr) 68
Accounting for real estate development operations–another view, J. W. Bennett (Apr) 28
Current federal tax reforms–accounting implications (Research) (May) 71
Financial reporting under stress, R. M. Skinner (Mar) 16
Le profit comptable et l'efficacité administrative–incomptabilité ou defi? G. Baril (Jan) 28
Les états financier intérimaires et la prédiction des résultats annuels, R. Brault (Mar) 26
Le vérificateur et les états financiers personnels, P.-E. Mallette, et S. L. Layton (June) 32
Rentabilité et changement technologique, J. Saint-Pierre (Feb) 49
Statistical Sampling in an Audit Context (Research) (June) 52
Tax accounting vs. financial accounting (N and E) (Jan) 7
Tax allocation reconsidered, J. F. Dewhirst (Feb) 40
The auditor and personal financial statements, P.-E. Mallette and S. Layton (June) 28
Uses—and abuses—of accounting, R. M. Skinner (Quoted) (Apr) 58

Accounting abroad
(Jan) 9, (Mar) 5, (May) 10

Auditing
Auditing procedures for projected financial statements: a suggested approach, D. M. Guy (June) 20
Computer-based auditing—Part I, H. J. Will (Feb) 29
Computer-based auditing–Part II, H. J. Will (Mar) 32
Experiences with audit committees (Practice forum) (Feb) 73
Legal representation letters, J. K. Hill (Jan) 18
Pacific Acceptance Corporation Limited v. Forsyth et al. (Legal cases) (Jan) 50, (Feb) 61, (Mar) 50, (Apr) 72 (May) 6[illegible] (June) 48
The distinctive characteristics of small company audits, P. M. Piaker (May) 50
The Pergamon Press Affair, R. W. Moore (Jan) 21
Volume 1, Number 1 (N and E) (Jan) 7

Budgeting/budgétaires
La rationalisation des choix budgétaires, F. Sylvain (May) 47
La rationalisation des choix budgétaires, F. Sylvain (June) 37

Business valuation
Business valuation—a lawyer's view, M. Mogan (Apr) 34
Valuation and elusive intangibles, I. P. Campbell and J. D. Taylor (May) 39
Valuation of real estate as part of a business, J. W. Beaton (Mar) 20
Valuation of the privately owned business (Part two), R. M. Anson-Cartwright and M. Hirsch (Feb) 22
Well it's here—a concise guide to Valuation Day (Taxation) (Feb) 58

Canadian Institute of Chartered Accountants/L'Institut Canadien des Comptables Agréés
1971 Uniform Final Examinations Top Candidates (N and E) (Jan) 8
King lecture in Halifax (N and E) (Feb) 10
Mini-seminars planned for Annual Conference (N and E) (May) 9
New Institute publications (N and E) (June) 9
New publications from CICA (N and E) (Apr) 11
St. John's to host Annual Conference (N and E) (Apr) 11

Customs Duty
Canadian Customs Duty, F. E. Johnson (Jan) 34

CHARTERED ACCOUNTANT

International Accounting Firm

If you qualified as a Chartered Accountant within the past five to ten years and you are seeking a challenging situation with excellent prospects for a professional career and personal growth, this position should be of interest to you. We require a person for each of our Toronto and Montreal offices who will be responsible for a number of assigned clients.

As a key member of our professional client service team, this person will supervise audits and related engagements under the general direction of firm executives.

This position is very responsible within our organization requiring a high degree of expertise, initiative and independent judgment. The successful person will apply skills in a broad area of total client service.

A full range of employee benefits is provided, consistent with the professional requirements of this position. Compensation will be fully commensurate with qualifications and experience.

Please submit a résumé in strict confidence to our Toronto Office 7 King Street East. Refer to our file number 0253-301.

ERNST & ERNST

CHARTERED ACCOUNTANTS

Montreal Toronto Kitchener Hamilton London Winnipeg
Calgary Edmonton Yellowknife Vancouver

Bosley Associates

Ontario Land Economists

Professional Real Estate Appraisals for all purposes

Consultation and Court Testimony

2323 Yonge Street
Toronto 315, Ontario
Call for brochure (416) 486-5770

**Merton Durant —
Ross, Durant, C.L.U.**

We offer service based on many years of successful experience
Pension Plans, Estate Analysis, Employee Benefit Plans

The Canada
Life Assurance Company
330 University Ave., Toronto

Tomlinson & Bowden

Chartered Life Underwriters
Estate Planning, Employee Benefit Planning, Business Life Insurance

Licensed with the
Manufacturers Life Insurance Company
7 King St. E., Toronto, Ont.

THE CANADIAN CHARTERED ACCOUNTANT

Index to volume 100 January to June 1972

Topical Index
Repertoire par sujets

Accountants
Professional development of practising accountants Nijs de Vos (Quoted) (June) 55
Today's job market for accountants, N. A. MacDougall (Mar) 45

Accounting/comptabilité
Accounting for changes in the purchasing power of money (Research) (Apr) 68
Accounting for real estate development operations–another view, J. W. Bennett (Apr) 28
Current federal tax reforms–accounting implications (Research) (May) 71
Financial reporting under stress, R. M. Skinner (Mar) 16
Le profit comptable et l'efficacité administrative–incomptabilité ou defi? G. Baril (Jan) 28
Les états financier intérimaires et la prédiction des résultats annuels, R. Brault (Mar) 26
Le vérificateur et les états financiers personnels, P.-E. Mallette, et S. L. Layton (June) 32
Rentabilité et changement technologique, J. Saint-Pierre (Feb) 49
Statistical Sampling in an Audit Context (Research) (June) 52
Tax accounting vs. financial accounting (N and E) (Jan) 7
Tax allocation reconsidered, J. F. Dewhirst (Feb) 40
The auditor and personal financial statements, P.-E. Mallette and S. Layton (June) 28
Uses—and abuses—of accounting, R. M. Skinner (Quoted) (Apr) 58

Accounting abroad
(Jan) 9, (Mar) 5, (May) 10

Auditing
Auditing procedures for projected financial statements: a suggested approach, D. M. Guy (June) 20
Computer-based auditing—Part I, H. J. Will (Feb) 29
Computer-based auditing–Part II, H. J. Will (Mar) 32
Experiences with audit committees (Practice forum) (Feb) 73
Legal representation letters, J. K. Hill (Jan) 18
Pacific Acceptance Corporation Limited v. Forsyth et al. (Legal cases) (Jan) 50, (Feb) 61, (Mar) 50, (Apr) 72 (May) 6[illegible] (June) 48
The distinctive characteristics of small company audits, P. M. Piaker (May) 50
The Pergamon Press Affair, R. W. Moore (Jan) 21
Volume 1, Number 1 (N and E) (Jan) 7

Budgeting/budgétaires
La rationalisation des choix budgétaires, F. Sylvain (May) 47
La rationalisation des choix budgétaires, F. Sylvain (June) 37

Business valuation
Business valuation—a lawyer's view, M. Mogan (Apr) 34
Valuation and elusive intangibles, I. P. Campbell and J. D. Taylor (May) 39
Valuation of real estate as part of a business, J. W. Beaton (Mar) 20
Valuation of the privately owned business (Part two), R. M. Anson-Cartwright and M. Hirsch (Feb) 22
Well it's here—a concise guide to Valuation Day (Taxation) (Feb) 58

Canadian Institute of Chartered Accountants/L'Institut Canadien des Comptables Agréés
1971 Uniform Final Examinations Top Candidates (N and E) (Jan) 8
King lecture in Halifax (N and E) (Feb) 10
Mini-seminars planned for Annual Conference (N and E) (May) 9
New Institute publications (N and E) (June) 9
New publications from CICA (N and E) (Apr) 11
St. John's to host Annual Conference (N and E) (Apr) 11

Customs Duty
Canadian Customs Duty, F. E. Johnson (Jan) 34

CHARTERED ACCOUNTANT

International Accounting Firm

If you qualified as a Chartered Accountant within the past five to ten years and you are seeking a challenging situation with excellent prospects for a professional career and personal growth, this position should be of interest to you. We require a person for each of our Toronto and Montreal offices who will be responsible for a number of assigned clients.

As a key member of our professional client service team, this person will supervise audits and related engagements under the general direction of firm executives.

This position is very responsible within our organization requiring a high degree of expertise, initiative and independent judgment. The successful person will apply skills in a broad area of total client service.

A full range of employee benefits is provided, consistent with the professional requirements of this position. Compensation will be fully commensurate with qualifications and experience.

Please submit a résumé in strict confidence to our Toronto Office 7 King Street East. Refer to our file number 0253-301.

ERNST & ERNST

CHARTERED ACCOUNTANTS

Montreal Toronto Kitchener Hamilton London Winnipeg
Calgary Edmonton Yellowknife Vancouver

Editorials/Editoriaux
matter of confidence (Jan) 15
omerangs and kangaroos (Feb) 21
omerangs et kangourous (Feb) 19
est bien simple: trop de complexité! (May) 23
est une question de confiance (Jan) 17
n grève (Apr) 19
e 'deuxième livre' (June) 15
es papivores (Mar) 15
etrecal, anyone? (Mar) 13
mply complex! (May) 21
trikebound! (Apr) 20
he 'second book' (June) 19

ducation Department
d. by G. C. P. Gray
hartered accountancy education and examinations, L. S. Rosen (Mar) 54
urriculum design for MIS, R. H. Crandall (Jan) 42
roblems of implementing Ontario's new educational programme, G. T. Gilbert (May) 57

lectronic data processing
ridging the communications gap, W. G. Purches (Apr) 22
omputer-assisted profit analysis, H. Hoogeveen (Mach and man) (Feb) 63
omputer-based auditing—Part 1, H. J. Will (Feb) 29
omputer-based auditing—Part II, H. J. Will (Mar) 32
ata centre collapse – recognizing the symptoms and safeguarding your position, E. B. Peterson (Mach and man) (June) 62
DP environment changing (N and E) (Mar) 5
DP resources in Canada (N and E) (May) 9
nternal facilities management of data processing installations, D. M. Gowland (Mach and man) (Apr) 74
he Canada Systems Group, W. B. Boggs (May) 34

iles
owly files: a top management responsibility, H. F. Vollmer (Feb) 52

inancial assistance
otes on government financial assistance available for clients (Pract forum) (June) 50

inancial counselling
utting together a puzzle—people and their finances, L. M. Nuspl (May) 24

inancial statements
uditing procedures for projected financial statements: a suggested approach, D. M. Guy (June) 20
inancial reporting under stress, R. M. Skinner (Mar) 16
naudited Financial Statements and Accounting Summaries (Quoted) (May) 64

nvestment companies
nvestment Companies Act, W. G. Smith and E. A. A. Wighton (June) 41

ssue in focus/Pleins feux
e Code des Professions du Gouvernement du Québec (Jan) 52
he Quebec Government's Professional Code (Jan) 52

egal cases department
Ed. by R. W. V. Dickerson
acific Acceptance Corporation Limited v. Forsyth et al. (Jan) 50 (Feb) 61 (Mar) 50 (Apr) 72 (May) 69 (June) 48

Legal representation letters
Legal representation letters, J. K. Hill (Jan) 18

Letters
(Jan) 4, (Apr) 8, (May) 4, (June) 6

Machines and management department
Ed. by E. J. Case
Computer-assisted profit analysis, H. Hoogeveen (Feb) 63
Data Centre collapse – recognizing the symptoms and safeguarding your position, E. B. Peterson (June) 62
Internal facilities management of data processing installations, D. M. Gowland (Apr) 74

Management
Comment utiliser les comités d'une manière efficace dans le processus de prise de décision, J. V. Petrof (Apr) 39
Diagnosing corporate health, S. J. Weir (Jan) 25
Financial analysis and reporting systems for effective small business management, K. G. Koehler (Pract forum) (Feb) 73

Management Information Systems
Curriculum design for MIS, R. H. Crandall (Jan) 42
The new thrust in information systems, W. K. Best (Man serv) (June) 60

Management services department
Ed. by J. R. Hearn
Corporate bodies, D. Eggleston (Apr) 62
The management of time, P. Cossette (Feb) 64
The new thrust in information systems, W. K. Best (June) 60

Members/firms
(Jan) 57, (Feb) 76, (Mar) 68, (Apr) 76, (May) 75, (June) 66

Money
Accounting for changes in the purchasing power of money (Research) (Apr) 68
Forecasting the Canadian long-term bond market: is it possible? (Your money) (Jan) 54
Interest rates in Canada during 1972, P. A. T. Campbell (Your money) (Mar) 52
Long-term warrants, P. Royer (Feb) 35

News/events
1971 Uniform Final Examinations Top Candidates (Jan) 8
Accounting history committee planned (June) 9
Andrew Barr retires (Mar) 4
Applications invited for New Zealand Exchange Plan (Mar) 4
Business Fellowship awarced (Feb) 14
CA film released (Jan) 6
Counting your business (Feb) 14
EDP environment changing (Mar) 5
EDP resources in Canada (May) 9
Executive officers retire (Mar) 4
History Committee launched (May) 10
How would you say . . . (Jan) 7
Inside Taxation (Jan) 6
Keeping pace with today (Apr) 11
King lecture in Halifax (Feb) 10
Loans at record level (Feb) 12
Management Studies expanded (Apr) 11
Mental yardsticks (Mar) 4
Mini-seminars planned for Annual Conference (May) 9
Name erratum (Apr) 11
New Institute publications (June) 9
New publications from CICA (Apr) 11
New 'Reading' editor (Apr) 11
New scholarship fund created (May) 9
New service removes drudgery (June) 9
Optimistic outlook for 1972 (Feb) 10
Pigskin vs. sheepskin (Feb) 12
St. John's to host Annual Conference (Apr) 11
Sister organizations discuss merger (May) 10
Special accounting diplomas offered (June) 9
Tax accounting vs. financial accounting (Jan) 7
Two-factor Theory (Jan) 8
Volume 1, Number 1 (Jan) 7

Performance appraisals
Performance appraisals—the tip of the iceberg, F. D. Hollingworth (May) 30

Personnel
Performance appraisals—the tip of the iceberg, F. D. Hollingworth (May) 30
Personnel induced frustration, H. F. Swan (Apr) 48

Practitioners forum department
Ed. by W. M. E. McLeod
Experiences with audit committees (Feb) 73
Financial analysis and reporting systems for effective small business management, K. G. Koehler (Feb) 73
Long-range planning for your firm, D. S. Wells (Apr) 65
Notes on government financial assistance available for clients (June) 50

Quoted
Professional development of practising accountants, Nijs de Vos (June) 55
Puzzled businessmen ponder new methods of measuring success, F. Andrews (Mar) 58
Translating foreign currencies, D. J. Hayes (Feb) 67
Unaudited Financial Statements and Accounting Summaries . . . an exchange of letters on a recent CICA Research Recommendation (May) 64
Uses—and abuses—of accounting, R. M. Skinner (Apr) 58

Reading department
Ed. by A. Beedle (Jan) 12, (Feb) 16, (Mar) 10.
Ed. by P. Oliphant (Apr) 16, (May) 18, (June) 12
A casebook examining Canadian banks and their activities, P.C. Godsoe (May) 18
Marketing: A Canadian Perspective and *Cost Accounting: A Canadian Management Guide* (June) 12
The use of reading, D. L. Johnston (Mar) 10

Real estate
Accounting for real estate development operations—another view, J. W. Bennett (Apr) 28
Valuation of real estate as part of a business, J. W. Beaton (Mar) 20

Research department
Ed. by G. Mulcahy

Accounting for changes in the purchasing power of money (Apr) 68
Consolidation practices (June) 52
Current federal tax reforms—accounting implications (May) 71
(1) Current Value Accounting and Price-Level Restatements, (2) Accounting for Trust and Loan Companies in Canada, (3) Confirmation of Trade Accounts Payable, (4) Research Committee—Annual Status Report (Jan) 46
Research pronouncements in the U.S. and U.K. during 1971 (Feb) 55
Statistical Sampling in an Audit Context (June) 52
Terminology for Accountants (June) 52
The American Accounting Association and its research activities, H. R. Anton (Mar) 64

Reporting systems
Financial analysis and reporting systems for effective small business management, K. G. Koehler (Pract forum) (Feb) 73
Systems reporting to management, J. M. Hadfield (Apr) 44

Seriously now . . .
(1) An international fairy tale. (2) A timely exchange . . . and interchange (Apr) 14

Small businesses
Financial analysis and reporting systems for effective small business management, K. G. Koehler (Pract forum) (Feb) 73
The distinctive characteristics of small company audits, P. M. Piaker (May) 50

Taxation department
Ed. by D. R. Huggett
"Death gave all that we possess" . . . . the future of estate taxes and succession duties (Mar) 61
Tax reform changes. A synopsis of the more significant amendments (Jan) 48
The Joint Committee (is not) Brief (June) 46
The Senate Report continued—the concluding half of a checklist for future income tax amendments (May) 62
The Senate Report—clues to likely changes in the new income tax legislation (Apr) 55
Well it's here—a concise guide to Valuation Day (Feb) 58

Viewpoint
Roy F. Bennett, President and Chief Executive Officer of Ford of Canada (Feb) 4

Your money department
Ed. by J. D. Grant
Forecasting the Canadian long-term bond market: is it possible? J. D. Vasoff (Jan) 54
General Adjustment Assistance Board, D. N. Kendall (May) 67
Interest rates in Canada during 1972, P. A. T. Campbell (Mar) 52

Index to contributors
Repertoire des auteurs

Andrews, F., Puzzled businessmen ponder new methods of measuring success (Quoted) (Mar) 58
Anson-Cartwright, R. M. (and M. Hirsch), Valuation of the privately owned business (Part two) (Feb) 22
Anton, H. R., The American Accounting Association and its research activities (Research) (Mar) 64
Baril, G., Le profit comptable et l'efficacité administrative—incompatibilité ou defi? (Jan) 28
Beaton, J. W., Valuation of real estate as part of a business (Mar) 20
Beedle, A., Editor of Reading department
Bennett, J. W., Accounting for real estate development operations—another view (Apr) 28
Best, W. K., The new thrust in information systems (Man serv) (June) 60
Boggs, W. B., The Canada Systems Group (May) 34
Brault, R., Les états financier intérimaires et la prédiction des résultats annuels (Mar) 26
Campbell, I. R. (and J. D. Taylor), Valuation of elusive intangibles (May) 39
Campbell, P. A. T., Interest rates in Canada during 1972 (Your money) (Mar) 52
Case, E. J., Editor of Machines and management department
Cossette, P., The management of time (Man serv) (Feb) 64
Crandall, R. H., Curriculum design for MIS (Education) (Jan) 42
de Vos, Nijs, Professional development of practising accountants (Quoted) (June) 55
Dewhirst, J. F., Tax allocation reconsidered (Feb) 40
Dickerson, R. W. V., Editor of Legal cases department
Dods, R. A., The personal function (Reading) (Jan) 12
Eggleston, D., Corporate bodies (Man serv) (Apr) 62
Gilbert, G. T., Problems of implementing Ontario's new educational programme (Education) (May) 57
Godsoe, P. C., A casebook examining Canadian banks and their activities (Reading) (May) 18
Gowland, D. M., Internal facilities management for data processing installations (Mach and man) (Apr) 74
Grant, J. D., Editor of Your money department
Gray, G. C. P., Editor of Education department
Guy, D. M., Auditing procedures for projected financial statements: a suggested approach (June) 20
Hadfield, J. M., Systems reporting to management (Apr) 44
Hayes, D. J., Translating foreign currencies (Quoted) (Feb) 67
Hearn, J. R., Editor of Management services department
Hill, J. K., Legal representation letters (Jan) 18
Hirsch, M. (and R. M. Anson-Cartwright), Valuation of the privately owned business (Part two) (Feb) 22
Hollingworth, F. D., Performance appraisals –the tip of the iceberg (May) 30
Hoogeveen, H., Computer-assisted profit analysis (Mach and man) (Feb) 63
Huggett, D. R., Editor of Taxation department
Johnson, F. E., Canadian Customs Duty (Jan) 34
Johnston, D. L., The use of reading (Reading) (Mar) 10
Kendall, D. N., General Adjustment Assistance Board (Your money) (May) 67
Koehler, K. G., Financial analysis and reporting systems for effective small business management (Pract forum) (Feb) 73
Layton, S. L. (et P.-E. Mallette), Le vérificateur et les états financiers personnels (June) 32
Layton, S. L. (and P.-E. Mallette), The auditor and personal financial statements (June) 28
Levitt, A. S., Business and Securities Valuation (Reading) (Feb) 16
MacDougall, N. A., Today's job market for accountants (Mar) 45
Mallette, P.-E. (and S. L. Layton), Le vérificateur et les états financiers personnels (June) 32
Mallette, P.-E. (and S. L. Layton), The auditor and personal financial statements (June) 28
McLeod, W. M. E., Editor of Practitioner forum department
Mogan, M. M., Business valuation–a lawyer's view (Apr) 34
Moon, R. W., The Pergamon Press Affair (Jan) 21
Mulcahy, G., Editor of Research department
Nuspl, L. M., Putting together a puzzle-people and their finances (May) 24
Oliphant, P., Editor of Reading department
Peterson, E. B., Data centre collapse – recognizing the symptoms and safeguarding your position (Mach and man) (June) 62
Petrof, J. V., Comment utiliser les comités d'une manière efficace dans le processus de prise de décision (Apr) 39
Piaker, P. M., The distinctive characteristics of small company audits (May) 50
Purches, W. G., Bridging the communications gap (Apr) 22
Rosen, L. S., Chartered accountancy education and examinations (Education) (Mar) 54
Royer, P., Long-term warrants (Feb) 35
Saint-Pierre, J., Rentabilité et changement technologique (Feb) 49
Skinner, R. M., Financial reporting under stress (Mar) 16
Skinner, R. M., Uses—and abuses— of accounting (Quoted) (Apr) 58
Smith, W. G. (and E. A. A. Wighton), Investment Companies Act (June) 41
Swan, H. F., Personnel induced frustration (Apr) 48
Sylvain, F., La rationalisation des choix budgétaires (May) 47
Sylvain, F., La rationalisation des choix budgétaires (June) 37
Taylor, J. D. (and I. R. Campbell), Valuation of elusive intangibles (May) 39
Vasoff, J. D., Forecasting the Canadian long-term bond market: is it possible? (Your money) (Jan) 54
Vollmer, H. F., Lowly files: a top management responsibility (Feb) 52
Weir, S. J., Diagnosing corporate health (Jan) 25
Wells, D. S., Long-range planning for your firm (Pract forum) (Apr) 65
Wighton, E. A. A. (and W. G. Smith), Investment Companies Act (June) 41
Will, H. J., Computer-based auditing—Part I (Feb) 29
Will, H. J., Computer-based auditing–Part II (Mar) 32